



FEDERAL ELECTION COMMISSION
WASHINGTON, D C 20463

MAY 22 2006

J. David Hall, Esq.
Riley, Caldwell, Cork & Alvis
207 Court Street
P.O. Box 1836
Tupelo, Mississippi 38802-1836

RE: MUR 5685
BancorpSouth Bank

Dear Mr. Hall:

By letter dated November 15, 2005, you were notified that the Federal Election Commission found reason to believe that your client, BancorpSouth Bank, violated 2 U.S.C. § 441b(a). On December 27, 2005, you submitted a response on behalf of your client to the Commission's reason to believe finding. After considering the circumstances of the matter, the Commission determined on May 16, 2006, to take no further action as to BancorpSouth Bank, and closed the file as it pertains to this respondent.

You are advised that the confidentiality provisions of 2 U.S.C. § 437g(a)(12)(A) remain in effect, and that this matter is still open with respect to other respondents. The Commission will notify you when the entire file has been closed.

If you have any questions, please contact me at (202) 694-1650.

Sincerely,

A handwritten signature in cursive script that reads "Christine C. Gallagher".

Christine C. Gallagher
Attorney

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